

Dorothy A. Recarde
277 W. Shady Road
Kirkwood, PA 17536

A Security (15 USC)
A USSEC Tracer Flag
Not a point of law

COMMERCIAL LIEN

(This is a verified plain statement of fact)

Maxims:

All men and women know that the foundation of law and commerce exists in the telling of the truth, the whole truth, and nothing but the truth.

Truth as a valid statement of reality is sovereign in commerce.

An un rebutted affidavit stands as truth in commerce.

An un rebutted affidavit is acted upon as the judgment in commerce.

Guaranteed—All men shall have a remedy by the due course of law. If a remedy does not exist, or if the existing remedy has been subverted, then one may create a remedy for themselves and endow it with credibility by expressing it in their affidavit. (Ignorance of the law might be an excuse, but it is not a valid reason for the commission of a crime when the law is easily and readily available to anyone making a reasonable effort to study the law.)

All corporate government is based upon Commercial Affidavits, Commercial Contracts, Commercial Liens and Commercial Distresses, hence, governments cannot exercise the power to expunge commercial processes.

Except for a Jury, it is also a fatal offense for any person, even a Judge, to impair or to expunge, without a Counter-Affidavit, any Affidavit or any commercial process based upon an Affidavit.

An official must demonstrate that he/she is individually bonded in order to use a summary process.

An official who impairs, debauches, voids or abridges an obligation of contract or the effect of a commercial lien without proper cause, becomes a lien debtor and his/her property becomes forfeited as the pledge to secure the lien. Pound breach (breach of impoundment) and rescue is a felony.

It is against the law for a Judge to summarily remove, dismiss, dissolve or diminish a Commercial Lien. Only the Lien Claimant or a Jury can dissolve a commercial lien.

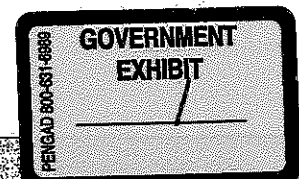
It is tax fraud to use Courts to settle a dispute/controversy which could be settled peacefully outside of or without the Court.

Notice to agent is notice to principal; notice to principal is notice to agent.

Parties:

plaintiff
Dorothy A. Recarde, President – Lien Claimant
Summerbeam Woodworking, Inc.
277 W. Shady Road – P.O. Box 134
Kirkwood, PA 17536

defendant
Zachary L. McNichol, Agent #08-57282 – Lien Debtor
130 Mt. Airy Road
Coatesville, PA 19320



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Parties:

Fredrick P. Henrich, President - Lien Debtor Bank
c/o Coatesville Savings Bank
185 E. Lincoln Highway
Coatesville, PA 19320

Employee(s), Levy processing - Lien Debtor Employee(s)
John F. McKenna, Legal Counsel - Lien Debtor Agent
c/o Coatesville Savings Bank
185 E. Lincoln Highway
Coatesville, PA 19320

Allegations:

1. Lien Debtor Bank and/or authorized employee(s) did receive on January 28, 2014 a Form 668-A from IRS Lien Debtor instructing them to levy \$23,611.82 from Lien Claimant's corporate checking accounts.
2. Lien Debtor failed to provide proof of authority and evidence of due process by writ with the alleged levy. A Notice of Levy does not constitute a true levy without due process.
3. Said employee(s) did not verify the authority of said agent, did not verify the truth and accuracy of the document, did not receive writ, and did not notify the signatory guarantor of the accounts on that date.
4. Said employee(s) executed the removal of \$ 13,542.67 from the primary checking account and \$ 24.21 from a tax account on January 28/29, 2014.
5. Lien Debtor Bank received from me via certified mail on February 7, 2014, a duly-notarized Notice and Demand for Restoration of Accounts, along with a copy of Notice of Demand for Verified Assessment, Cease and Desist Order sent to the Internal Revenue Commissioner and to Lien Debtor.
6. Said employee(s) did not honor the Notice and Demand for Restoration of Accounts, an 8-page explanation and summation of the Internal Revenue Codes that specify who/what is subject to levy per the Internal Revenue Manual (administrative) and that cited several Supreme Court and District Court cases (law).
7. Lien Claimant's business operation does not conform to the specifications in Code 6331(a) as being subject to levy. Written evidence of the true status of my corporation was demanded of the Internal Revenue Commissioner and Lien Debtor in the Notice of Demand for Verified Assessment document, duly-notarized, submitted, and received on or about February 12, 2014.
8. Said employee(s) sent a letter to me dated February 10, 2014 stating that "we are unable to honor your request to restore your accounts to their original active status." It continued, "unless we receive notification from the IRS...we will have no choice but to comply with the levy...".
9. Said employee(s) had not received a "request" to restore accounts. They received a duly served Demand, signed, witnessed and notarized by a member of the court. Their letter constituted a dishonor of the court.
10. Lien Debtor Bank received on February 25, 2014 from me an Affidavit by Verified Declaration along with a Notice and Demand. The Affidavit listed six (6) statements of fact regarding the actions of the employee(s). The Notice and Demand offered an opportunity to rebut said statements within 30 days of receipt and stated the remedy to this matter. Both documents were notarized and served via certified mail.
11. Lien Debtor received on February 26, 2014 from me an Affidavit by Verified Declaration along with a Notice and Demand. The Affidavit listed six (6) statements of fact regarding his actions. The Notice and Demand offered an opportunity to rebut said statements within 30 days of receipt and stated the remedy to this matter. Both documents were notarized and served via certified mail.

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12. Lien Debtor submitted a second, unsigned Form 668-A dated February 27, 2014 to Lien Debtor Bank.
13. Said employee(s) received March 3, 2014 the unsigned Form 668-A and held \$ 2,992.96 from Lien Claimant's account then transmitted it to the IRS on March 25, 2014; a second dishonor of the court.
14. Lien Debtor Bank received March 7, 2014 from me a Commercial Affidavit by Verified Declaration that listed seven (7) statements of fact regarding the actions of the employee(s). A Demand for Restoration of Funds and a Notice of Intent to File Commercial Lien were included, presenting a third opportunity to rebut by March 10, 2014 and to re-state the remedy, so as to avoid commercial lien action.
15. Lien Debtor, Lien Debtor Bank and said employee(s) have been duly served and notified in the February 7, 2014 Notice and Demand for Restoration of Accounts, Page 8, and the March 7, 2014 Commercial Affidavit that as individual(s) they will be held personally liable for their actions if no rebuttal by Affidavit is received by the specified dates.
16. Said employee(s) elected to not remedy this matter by replacing the funds removed and/or held. Said employee(s) may not have been instructed by their employer, or its counsel, in the true laws on IRS levies, but had been so informed by the Lien Claimant and thus the actions taken were apparently intentional.
17. Lien Claimant received a call March 6, 2014 from the Lien Debtor Bank attorney, John F. McKenna, stating that "Congress has passed a law that allows the IRS to do whatever they want and take money from accounts, and that if the bank doesn't give it to them, the bank gets fined..." (paraphrased hearsay).
18. Lien Claimant on March 6, 2014 stated in writing to Lien Debtor Bank that the attorney present his statements, point by point, with specificity as to what this "law" is (cite it) and how it applies to each of the points in the Affidavits, as the rebuttal, due to be received by me on/about March 10, 2014.
19. Lien Claimant avers that no rebuttals, including any to the statements of the commission of two conversions of property, have been received by me from any of the original parties served, from the Lien Debtor(s) or from said attorney via certified mail by any of the due dates given.
20. In this court of record, said Lien Debtor, Lien Debtor Bank and employee(s) and counsel do agree to all statements by tacit procurement, per maxim of law that silence is acquiescence when rebuttal is demanded.
21. Lien Claimant avers that irreparable financial harm and damage to the good reputation of my company within the industry has occurred directly as a result of said violations of commercial law due process.

Ledgering:

Ledgering for the unrebutted violations of law against Lien Claimant by Lien Debtor and also by Lien Debtor Bank, and the employee(s) and agent of, acting in the capacity of accomplices in the execution of said levies, described under the "Allegations" above, is under Federal Rules of Civil Procedure, Rule 69, along with Title 15, Chapter 14, Sub V, 1692g (b), the Fair Debt Collection Practices Act, and also court rulings as those cited; *US v. O'Dell*, 160 F.2d 304 6th Cir (1947) and *Freeman v. Mayer*, 152 F.Supp. 383 (1957) along with other rulings as cited and previously submitted to the parties via notarized affidavits.

Count 1:	Levy execution 1/29/2014	Funds removal	\$ 5,000,000. Damages
Count 2:	Levy execution 3/24/2014	Funds removal	\$ 5,000,000. Damages

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Surety:

There are two recorded violations of law as ledgered and not rebutted by any Lien Debtor(s) charged at Five Million Dollars (\$5,000,000.) per violation for a total value of this bill as Ten Million Dollars (\$10,000,000.) to be paid in Functional Currency of the United States. The surety/property utilized to guarantee the payment of this Commercial Lien is the personal and real assets of the Lien Debtor(s) of record utilized as follows: all the real and moveable property and bank and savings accounts of the Lien Debtor(s) except for keepsakes, photos, wedding rings, journals and other property normally exempted in the lien process.

I, Dorothy A. Recarde, certify on my own full commercial liability that I have read the above Affidavit and do know its contents to be true, correct and complete, and not misleading, the whole truth, and do believe that the above described acts have been committed contrary to law.


Dorothy A. Recarde, President - Lien Claimant

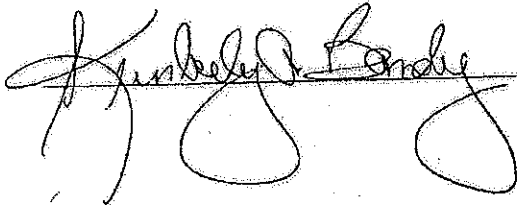
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ACKNOWLEDGEMENT

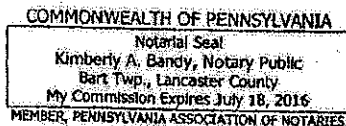
COMMONWEALTH OF PENNSYLVANIA)
) SS
COUNTY OF LANCASTER)

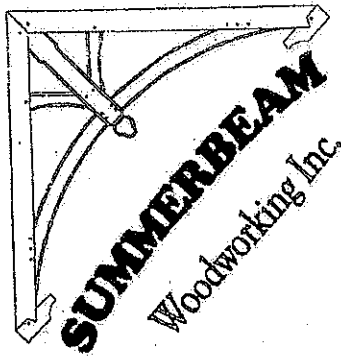
Before me, the undersigned Notary Public, on this 25th day of March, 2014, personally appeared Dorothy A. Resard, of 277 W. Shady Rd. Kirkwood PA 17536, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the instrument, Affidavit of Obligation - Commercial Lien, and has acknowledged to me that this person executed the same in her authorized capacity as President of Summerbeam Woodworking, Inc., and by her signature on this instrument, executed the instrument.

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraph is true and correct.



Notary Public





277 West Shady Road
Kirkwood, PA. 17536
(717) 529-6063
(717) 529-4015 fax

Custom Timber Frame
Homes •
Barns •
Additions •
Design & Engineering •
Millwork •
Timber Sales •

COMMERCIAL LIEN

SUPPORTING DOCUMENTS

1. Form 668-A, signed by Lien Debtor
2. Notice of Demand for Verified Assessment to Lien Debtor
3. Notice and Demand for Restoration of Accounts to Lien Debtor Bank
4. Letter of Dishonor from Lien Debtor Bank
5. Affidavit of Verified Declaration to Lien Debtor and parties
6. Form 668-A, unsigned
7. Letter to Lien Debtor Bank – March 4, 2014
8. Fax to Lien Debtor Bank – March 6, 2014
9. Commercial Affidavit, Demand and Notice of Intent to Lien to parties
10. USPS evidence of delivery to Lien Debtor and parties

2/3

29-Jan-2014 12:43 PM Coatesville Savings Bank 7177865050

Form 688-A(IGB) (Rev. July, 2002)		Department of the Treasury - Internal Revenue Service Notice of Levy		
DATE: 01/23/2014		TELEPHONE NUMBER OF IRS OFFICE: (717)207-4348		
REPLY TO: Internal Revenue Service ZACHARY L. MONICHO 1720 HEMPSTAD RD P O BOX 10128 LANCASTER, PA 17608		NAME AND ADDRESS OF TAXPAYER: SUMMERBEAM WOODWORKING INC PO BOX 134 KIRKWOOD, PA 17636		
TO: COATESVILLE SAVINGS BANK 188 EAST LINCOLN HIGHWAY COATESVILLE, PA 19320		IDENTIFYING NUMBER(S): 23-2760815		
SUMM				
THIS IS NOT A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY WE ARE USING TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.				
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
941	09/30/2008	\$1,076.18	\$239.34	\$1,311.52
941	09/30/2008	\$2,407.03	\$1,086.79	\$3,492.82
941	12/31/2008	\$5,868.82	\$1,249.71	\$6,908.33
941	12/31/2010	\$1,037.74	\$1,156.73	\$2,194.47
941	03/31/2011	\$9,965.15	\$1,311.63	\$9,706.58
			Total Amount Due	\$23,611.82
THIS LEVY WON'T ATTACH FORCES IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT.				
We figured the interest and late payment penalty to: 02/22/2014				
<p>The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property (such as money, credits, and bank deposits) that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."</p> <p>Money in banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must be held for 21 calendar days from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment.</p> <p>Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying number(s) shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us.</p> <p>To respond to this levy —</p> <ol style="list-style-type: none"> 1. Make your check or money order payable to United States Treasury. 2. Write the taxpayer's name, identifying number(s), kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order (not on a detachable stub). 3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope. 4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days. <p>If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.</p>				
Signature of Service Representative ZACHARY L. MONICHO		Title REVENUE OFFICER		
Part 1 - For Address		Catalog No. 35380E www.irs.gov Form 688-A(IGB) (7-2002)		

rec'd 1/28/14

Part 2 sent to customer 1/29/14 - upon request by customer

Summerbeam Woodworking, Inc.
P.O. Box 134
Kirkwood PA 17536

Date: February 6, 2014

Mailing Cert No: 7013 1090 0000 4824 1789

John Koskinen, Commissioner, or Authorized Agent
Internal Revenue Service
1111 Constitution Avenue, NW
Washington DC 20224

RE: NOTICE OF DEMAND FOR VERIFIED ASSESSMENT for Summerbeam Woodworking, Inc.
January 1, 2008 to December 31, 2013
File EIN: 23-2750915
For Cease and Desist Abusive Collection Practice


NOTICE TO PRINCIPAL IS NOTICE TO AGENT AND NOTICE TO AGENT IS NOTICE TO PRINCIPAL

To: Commissioner of Internal Revenue, agents, To Whom This May Concern:

Commissioner, et al, "You" are herein demanded by the undersigned to verify that:

- (1) You and Your delegates' collection activities and performances are within Your official duties as the officer or employee or assignee of the United States Government, and your corporation is not foreclosed, assets seized, and charter canceled in Public Law and on Public Record November 2012.
- (2) You are demanded to prove with certified documentation that Summerbeam Woodworking, Inc. and Dorothy A. Recarde are, in fact, an "officer, employee of the United States, the District of Columbia, or an agency of the United States or District of Columbia" or act in the capacity of a federal employee or subcontractor, subject to 26 USC 6331 (a) levy provisions.
- (3) You are demanded to prepare and produce written duly verified assessments concerning all supposed liability and debt, for Summerbeam Woodworking, Inc., any years questioned for File EIN 23-2750915, including, but not limited to, calendar year January 2008 to December 31, 2013. Account Transcripts are not acceptable without verification.
- (4) You are herein noticed that until You have provided to Me the demanded duly verified assessments for any alleged liability and debt that all further activity by You or Your delegates, including, but not limited to, continued collection process of an unverified liability or debt is willful abusive practice and categorically willful direct violation of U.S. Federal laws and Pennsylvania state laws.
- (5) You are demanded to submit the Writ of Distraint, with the judge's wet ink signature, served to Me, ordered and filed prior to My bank accounts seizures of January 29, 2014.
- (6) You are hereby noticed you are not authorized to come to My domicile or work place as it intimidates Me, causes Me to suffer duress, is unnecessary, and is abusive practice against Me under U.S. Federal and Pennsylvania state law upon receipt of this notice.
- (7) You are noticed that I authorize You to contact Me only by mail at the mailing address above.
- (8) You have 30 days from receipt of this document to act in accordance with this demand.

I look forward to your support in remediation of the alleged liability and debts, and the immediate cessation of abusive practices by You and Your delegates.


Dorothy A. Recarde, President/Director/Shareholder
Without Prejudice, All Rights Reserved

Date: 02-06-2014

CC: See Certificate of Service

COMMONWEALTH OF PENNSYLVANIA)

AFFIDAVIT

) SS

By

COUNTY OF LANCASTER)

VERIFIED DECLARATION

For: Whom it may concern: In the Matter of Summerbeam Woodworking, Inc, President/Director Dorothy A. Recarde, Including any and all derivations and variations in the spelling thereof.

WHEREAS, the public record is the highest evidence form, I, Dorothy A. Recarde, am hereby timely creating public record with this Affidavit by Verified Declaration in the jurisdiction of the Commonwealth of Pennsylvania and the United States of America.

PLAIN STATEMENT OF FACTS

I, Dorothy A. Recarde, President/Director/Shareholder of Summerbeam Woodworking, Inc.

- 1) Have not seen nor been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE was something other than a collection agency, and believe that none exists;
- 2) Have not seen nor been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE was something other than a corporation incorporated in the State of Delaware July 12, 1933, and believe that none exists;
- 3) Have not seen nor been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE was something other than a corporation acting under color of law as a government agency, and believe that none exists;
- 4) Have not seen nor been presented with any admissible evidence in the form of any federal employee paychecks or payments that IRC 6331(a) applies to my private corporation or person.
- 5) Have not seen nor been presented with any admissible evidence that My domestic corporation has operated as a federal agency in the U.S. territories, nor is involved with the manufacture and sale of alcohol, tobacco, and firearms. The product is only timberwork and millwork, and this fact may be different from what the IRS Master File on Me and my company may indicate.
- 6) Have not been served a Writ of Dstraint, duly signed by a Judge, prior to the seizure of My checking accounts, as required by law. (US v. O'Dell, 160 F.2d 304(6th Cir 1947)) Proper legal procedure.
- 7) Have not seen nor been presented with the evidence that property "conversion" without due process by an IRS agent and the bank is not an indictable felony offense.
- 8) Have not seen nor been presented with any admissible evidence, despite duly noticed requests sent to alleged officials of the INTERNAL REVENUE SERVICE, that said corporation was not duly foreclosed, assets seized, and charter canceled October 24, 2012 and November 28, 2012, respectively, as an affiliate member of the United States Treasury, The International Monetary Fund, and the Bank of International Settlements per UCC Filings 2012114586 (Commercial Bill) and 2012114776 (TRUE BILL) filed in global Public Record and in Public Law, with global Notice via the Internet December 25, 2012.

NOTICE

Notice to Agent is Notice to Principal and Notice to Principal is Notice to Agent

Notification of legal responsibility is "the first essential of due process of law." *Connally v. General Construction Co.*, 269 U.S. 385, 391.

Your silence stands as consent, and tacit approval, for the declarations of facts and conclusions here being established as fact as a law matter and this Affidavit will stand as final judgment in this matter.

If no reply is delivered within thirty (30) days you are agreeing to the foregoing and are thus legally stopped pursuant to: *Carmin v. Bowen*, 64 A. 932, 1906, "silence activates estoppel".

I, Dorothy A. Recarde, President/Director/Shareholder of Summerbeam Woodworking, Inc., hereby and herein reserve the right, and am the only party with said right, for amending and making amendments to this document as necessary in order that the truth may be ascertained and its proceeding justly determined.

If any living soul has information that will controvert and overcome this Declaration, please advise Me in writing by DECLARATION AFFIDAVIT FORM within 30 days from receipt hereof, providing Me with your counter Declaration Affidavit, proving with specificity and particularity, point by point, by stating all requisite actual evidentiary fact and all requisite actual law, and not merely the ultimate facts and law conclusions or presumptions, that this Affidavit by Verified Declaration is substantially and materially false sufficiently for changing materially my declaration.

If said counter Declaration Affidavit proves true and valid, point by point, the liabilities and debt specified on 668-A shall be authorized for payment. No intent of fraud exists on My part, just clarification.

The Undersigned, I, Dorothy A. Recarde, do herewith declare, state and say that I, Dorothy A. Recarde, Issue this with sincere intent in truth, that I, the undersigned am competent by stating the matters set forth herein, that the contents are true, correct, complete, and certain, admissible as evidence, reasonable, not misleading, and by My best knowledge, by Me, the undersigned.

This document and all others pertaining to this issue may be recorded and thusly may be used at the discretion of its issuer for any and all matters as so allowed under Rule 902 of the Federal Rules of Evidence and others, including, without limitations, the jurisdiction of the Commonwealth of Pennsylvania and the United States of America.

By my hand, this 6th day of February, 2014, Dorothy A. Recarde, President/Director/Shareholder

Signed: Dorothy Recarde Without Prejudice, All Rights Reserved

Dorothy A. Recarde c/o Summerbeam Woodworking, Inc.
P.O. Box 134, Kirkwood, PA 17536

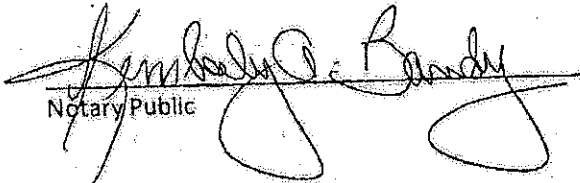
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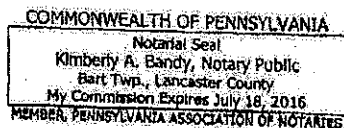
COMMONWEALTH OF PENNSYLVANIA)
) SS
COUNTY OF LANCASTER)

Subscribed and sworn to before me, the undersigned Notary Public, on this 6th day of February, 2014, by Dorothy Records, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the Instruments, Demand for Verified Assessment, Affidavit by Verified Declaration, and Notice, and has acknowledged to me that this person executed the same in its authorized capacity as President and Director of Summerbeam Woodworking, Inc., and by its signature on the Instruments, executed the Instruments.

I certify that I have witnessed the UCC documents referenced in these instruments, the 2012 Commercial Bill and the True Bill, and that they have been duly filed in the Washington DC UCC portal as indicated by their recorded filing fee receipts.

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraphs are true and correct.


Notary Public



CERTIFICATE OF SERVICE

I, Dorothy A. Recarde, do hereby solemnly declare that on February 6th, 2014, I did cause to be delivered by Certified Mail a NOTICE OF DEMAND FOR VERIFIED ASSESSMENT, an AFFIDAVIT by VERIFIED DECLARATION, and a NOTICE package to the parties and locations listed below:

To: Commisssloner – Internal Revenue Service 1111 Constitution Avenue, NW Washington, DC 20224	Cert No: 7013 1090 0000 4824 1789
To: Dagoberto Gonzalez, Director of W&I Internal Revenue Service Philadelphia, PA 19255	Cert No: 7013 1090 0000 4824 1796
To: Karen Esposito, Operations Manager Internal Revenue Service PO Box 69 Memphis, TN 38101-0069	Cert No: 7013 1090 0000 4824 1802
To: Zachary L. McNichol - #08-57282 Internal Revenue Service 1720 Hempstead Road Lancaster, PA 17605	Cert No: 7013 1090 0000 4824 1819
To: Assistant Attorney General Pennsylvania Office of Attorney General Strawberry Square – 16 th Floor Harrisburg, PA 17120	Cert No: 7013 1090 0000 4824 1826
To: Stuart F. Delery, Assistant Attorney General Office of the Attorney General 950 Pennsylvania Avenue NW Washington, DC 20530-0001	Cert No: 7012 1010 0002 0555 9097
To: Doreen Broaddus, Manager Coatesville Savings Bank 185 E. Lincoln Highway Coatesville, PA 19320	Cert No: 7012 1010 0002 0555 9103

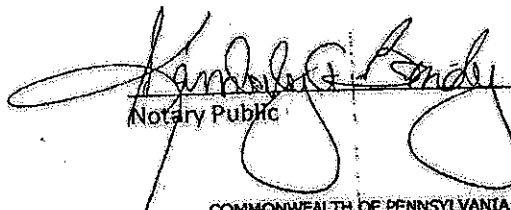
Alternative CC: Accountant, MD, PA, FL attorneys, Bank branch managers, Sheriff

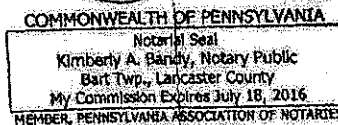
Dorothy A. Recarde

JURAT

Commonwealth of Pennsylvania)
) SS
County of Lancaster)

Subscribed and sworn to before me, the undersigned Notary Public, on this 6th day of February, 2014, by Dorothy Records, proved to me on the basis of satisfactory evidence to be the person who appeared before me and to have packaged the foregoing documents listed in the Certificate of Service above to the parties listed therein, with video evidence of same.


Notary Public



Summerbeam Woodworking, Inc.
277 West Shady Road
Kirkwood, PA 17536

Certified US Mail No: 7012 1010 0002 0555 9103
Return Receipt Requested

Ms. Doreen Broadus, Mgr.
Coatesville Savings Bank.
185 E. Lincoln Highway
Coatesville, PA 19320

Date: February 6, 2014

NOTICE AND DEMAND FOR RESTORATION OF ACCOUNTS

RE: IRS "Notice of Levy" dated 1/23/214 against Summerbeam Woodworking, Inc. Checking Account numbers 0507000564 and 0507000911.

Dear Ms. Broadus,

Notice and Demand are hereby served upon you to restore all funds which have been paid by Coatesville Savings Bank from account numbers 0507000564 and 0507000911 to the Internal Revenue Service, under color of IRS Form 668-A "Notice of Levy" dated January 23, 2014, received by you on January 28, 2014.

FORMAL NOTICE

Formal Notice is hereby given to you concerning laws applicable to IRS levies, and your liabilities for violating those laws. IRS Forms 668-A, 668-A(c) and 668-W are the "Notices of Levy" that are sent to third parties such as banks, employers, and other financial institutions to confiscate property for the purpose of collecting taxes allegedly owed.

This Notice and Demand to you covers the relevant factors in the correct lien/levy procedure, and demonstrates how the IRS has misused and abused their extremely limited authority in this area, particularly in the case of funds which were unlawfully confiscated from Coatesville Savings Bank accounts 0507000564 and 0507000911 by alleged agent of the "Internal Revenue Service" [sic] (hereinafter "IRS").

In what follows, we explain first what a "levy" is, and we examine how it is commonly mis-perceived by both the third parties who receive it (e.g. banks) and by the IRS agents who issue it. Then we cover the legal requirements that must be met before a Notice of Levy can be valid. We also discuss how, in many cases, IRS agents use the Internal Revenue Manual (hereinafter "IRM") as their legal "authority" in the Levy process, even though the courts have ruled that the IRM conveys no such legal authority. We then relate the specific effect this has on IRS employees who fail to recognize the limited nature of their authority. We review the responsibilities and liabilities of third parties (like Coatesville Savings Bank) who may receive an IRS Notice of Levy.

THE LEVY

To understand the limited nature of a levy, we begin by defining the term. A "levy" is a confiscation of property in accordance with a legal judgment. From the definition itself, we see there are two elements to a levy: first, a levy is confiscation of property; but, the definition is limited by the second element which is that, before property can be confiscated, it must be in accordance with a legal judgment.

In civil law, the specific process is carried out by a Writ of Execution, or Warrant of Distrain, which is "a formal process issued by court(s) generally evidencing the debt of the defendant to the plaintiff and commanding the officer to take the property of the defendant in satisfaction of the debt". (*Federal Rules of Civil Procedure, Rule 69*) The plaintiff in the instant case is the IRS; the defendant is a private corporation. The Warrant of Distrain, or its equivalent, results in a lien filed against the property by the court. A lien, by definition, is a claim on property for payment of a debt.

The following are important points to understand regarding the nature of a levy:

- (a) Levy can only come after seizure;
- (b) Seizure only applies to property subject to forfeiture;
- (c) The only property subject to forfeiture is that which comes under the provisions of IRC Subtitle E - Alcohol, Tobacco, and Certain Other Excise Taxes; and
- (d) All the enabling regulations pertaining to levies are found in Title 27 CFR, which pertains only to those activities described in (c) above.

The individual who actually receives the Notice of Levy is a third party, but rarely, if ever, do third parties realize that the responsibility for determining the validity of a levy is theirs (i.e. the bank's employee's, or officer's, responsibility). Nor does such a third party ever fully realize the importance of making a correct legal determination, since an incorrect determination can lead to a personal liability and possibly also a criminal charge for "conversion of property".

From *Black's Law Dictionary, Fifth Edition*, we find that "conversion" is an unauthorized and wrongful exercise of dominion and control over another's personal property, to the exclusion of or inconsistent with the rights of the owner.

Anyone still doing business with banks or other financial institutions must take the time to notify the appropriate bank officials of the Notice of Levy's limited application. These officials will benefit from the knowledge necessary to protect them from perfectly justified damage suits brought against them by damaged customers. Information available to me indicates that a rapidly growing number of people are becoming aware of the applicable law and are not bowing down to IRS threats and bullying tactics.

Most people have little or no understanding of the applicable law, and thus are unaware of the statutory requirements that must be met before a Notice of Levy can be valid. I have found that most people assume the IRS has already made that determination; otherwise, why would the IRS be sending the Notice of Levy in the first place? In their minds, it naturally follows that the IRS is then legally responsible for any errors.

What those who receive the Notice of Levy fail to consider is that, since they are the fiduciary in possession of the property, it is they who are ultimately responsible for determining its disposition, not the IRS. The trust we place in those who maintain our property is much like the trust we place in our doctor; it should be maintained at the highest possible level of honesty and integrity.

The IRS agent who sends a Notice of Levy is usually acting on the **presumption** that he has the requisite authority. Unfortunately, most IRS agents, like Zachary L. McNichol, have no idea what the law requires. Surprisingly, the agent has no legal obligation to tell the third party whether the levy is valid and, more than likely, the agent doesn't know himself. Rather, because the third party has possession of the property, it is his/her responsibility to know the law and to act accordingly, or to seek competent legal advice. The bottom line is this: were it not for the many parties involved and the various legal aspects that seem to confuse the average attorney, it would be impossible for the IRS to seize property under the guise of collecting taxes.

AUTHORITY FOR THE LEVY

The authority to levy is restricted to and contained within **Section 6331 (a)** of the Internal Revenue Code (hereinafter "IRC"). The annotated version of the United States Code provides more insight into the purpose of Section 6331. Title 26 USCA 6331, under Note 5, describes the purpose of this section as follows:

"Purpose: This section was enacted to subject salaries of federal employees to the same collection procedures as are available against all other taxpayers, including employees of a state."

You will not see either of these paragraphs printed on the back of any Notice of Levy Form, including the Form 668-A (back side) you received on January 28, 2014.

The IRS begins quoting their levy authority with the ominous sounding words of **subsection (b)**: "Seizure and sale of property". However, that subsection is only an explanation of the term "levy" as that term is used in the previous subsection, **IRC 6331 (a)**, that limits the authority of that levy. Subsection (a) contains the following key sentence:

"Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401 (d)) of such officer, employee, or elected official."

This sentence would seem to imply that only government employees are subject to levy. This would be correct if it specifically referred to the "employment tax" on income under Subtitle C, but it is important to emphasize that this section is implemented by regulations pertaining to, and making enforceable, levies on the manufacture of alcohol, tobacco, and firearms under 27 CFR Part 70, and certain other excise taxes under Subtitle E of the IRC.

The USC/CFR Parallel Table of Authorities reveals quite clearly the limited application of this IRC Section by identifying these excise taxes. The enabling regulations that it specifies pertain **ONLY** to 27 CFR Part 70 (alcohol, tobacco, and firearms) and those other miscellaneous excise taxes found in Subtitle E of the IRC.

There is simply **NO** connection whatsoever with income tax in Subtitle A. Therefore, assuming that all other legal requirements are met (e.g. notice and demand, court order, lien, etc.), a levy may be made only on property of those persons who are described in IRC Subtitle E, and on the property of the government employees described in 6331 (a). **No similar provisions exist for anyone or anything else!**

A troubling statement which the IRS makes appears in IRS Publication 1 (Rev. 10-90) entitled "Your Rights as a Taxpayer". On the last page under the subheading, "Access to Your Private Premises", it states:

"A court order is not generally needed for a collection officer to seize your property. However, you don't have to allow the employee access to your private premises, such as your home or the non-public areas of your business, if the employee does not have court authorization."

We will show that the statement "A court order is not generally needed for a collection officer to seize your property" is an incredible **distortion of the truth**. Keep in mind that the IRS admits that its interpretation of the law may directly conflict with court decisions. This is often the case because its interpretations seem to be designed more to intimidate than to represent the intent of the law.

Section 6331 is the only authority in the entire IRC that provides for the levy of property such as wages, salaries, earnings, etc. The limitation for that authority should be rather obvious since it pertains **ONLY** to those persons who are subject to the provisions of IRC Subtitle E, and certain officers, employees, and elected government officials and, of course, their "employer" – **the government**.

There are further limitations. I say "certain" officers, employees, and elected officials because in this particular section, the applicable definition of "United States" restricts the list of government agencies to those operating within the geographical confines of U.S. government possessions and territories such as Guam, American Samoa, etc.

There are at least three (3) definitions of the term "United States" in the IRC, and it is important to know which definition is in operation with respect to any given section.

In this case, the **ONLY** government "employer" under such obligation and legally bound to honor the levy would be a federal agency outside the 50 Union states. We make the distinction because there are many federal officers, employees, and elected officials working for government agencies within the 50 Union states who might otherwise think that the law provides for a levy from their own agency. They are concerned because they are employed within the 50 Union states, but no other third party is identified by this section, and thus, no other third party may be served with such a notice.

The technical aficionado who might question this should note that this section identifies the subject of a levy by specifying the employer as defined in Section 3401. IRC 3401 is in Subtitle C (Social Security) and the employer referred to is an entity that is defined for the purpose of administering Subtitle C provisions.

An employer is **NOT** the taxpayer under Subtitle A. Rather, he/she/it is an entity that is defined for the purpose of administering the provisions of Subtitle C only, and who, by the definition contained within Section 3401, employs other participants (defined as "employees") within the geographic confines of the insular island possessions and territories of the United States. Thus, the "employer" is a territorial government agency.

Since this geographic area is outside the borders of the 50 Union states, the lawmakers were not under any constitutional prohibition regarding direct or indirect taxation, or any restriction pertaining to the rules of apportionment and uniformity. The Constitution for the United States does not extend beyond the limits of the States which are united by and under it. (See *Downes v. Bidwell*, 182 U.S. 244 (1901)).

DELEGATION OF AUTHORITY

Despite the apparent loopholes which seem to exonerate and provide an escape for an IRS agent's errantly exercising a presumed authority, there are other provisions that do hold him responsible for its administration. Specifically, these provisions deal with what are called "delegation orders". NO agent may administer a provision of law without a proper order delegating authority to do so.

The authority to administer the provisions of Section 6331, regardless of its applicability, is further restricted by national and local delegation orders designed to ensure agency compliance within the limits of the law.

As with all authority under the IRC, it is the Secretary of the Treasury who must administer the provisions for levy, or delegate authority to do so, if and when appropriate. The delegation orders that do exist for liens and levies are remarkably limited. For example, the Delegation Order for authority to execute lien and levy actions in the Newark District Office of the IRS lists the "Internal Revenue Manual, Sections 5312, 5314, 5326, 5342.2, 5421, 5541, and 5450". Notice that the citations pertaining to liens and levies within these orders do not actually contain the statutory authority to levy that we have examined thus far (i.e., IRC Section 6331).

The back side of the Notice of Levy for itself shows a similar peculiarity. On Form 668-A, the authorities listed include 6331 (b) through (e), but they omit 6331 (a) which is the actual authority for a levy and the statute upon which the others rely and to which they refer. Why is (a) NOT cited?

In the Delegation Order, the remainder of the cite refers to the IRM which is only "directive" in nature. Since it is not the law, it cannot possibly convey actual legal authority. It can only clarify what that authority is for the benefit of agents seeking to understand how to administer the law. A nationwide search of all delegation orders has revealed that Section 6331 (a) has indeed been omitted from each and every one; but then again, if the authority for levy pertains only to those previously mentioned, then it should come as no surprise that delegation orders pertaining to service centers and district offices within the 50 Union states cannot authorize such a levy.

If agents are puzzled by this, their other source for clarification is the Internal Revenue Manual ("IRM").

THE INTERNAL REVENUE MANUAL

The IRC is the body of law that contains the legal authority for the Secretary (and his delegates) to administer provisions pertaining to the collection of income taxes. It is, however, not unusual for the IRS to cite the IRM as their legal authority for various aspects of collection procedure.

As long as there is some illusion of authority, it is easy for IRS agents to justify (in their own minds) that certain actions are within the scope of their authority and, as mentioned previously, the delegation orders do list another "authority", specifically the IRM.

Research has revealed that at least six courts have ruled that the IRM does NOT have the force of law, that the provisions are only directory in nature and NOT mandatory. (See *Lurhing v. Glotzbach*, 304 F.2d 360 (4th Cir. 1961); *Einhorn v. DeWitt*, 618 F.2d 347 (5th Cir. 1980); *United States v. Goldstein*, 342 F. Supp. 661 (E.D.N.Y. 1972); *Boulez v. C.I.R.*, 810 F.2d 209 (D.C. Cir. 1987); *United States v. Will*, 671 F.2d 963, 967 (6th Cir. 1982).

The simple fact is that the IRM may NOT be relied upon as the legal authority for ANY part of the collection action, which leaves Section 6331 (a) as the SOLE authority for a levy. As we have seen, this Section is severely limited.

THE IRS NOTICE AND DEMAND

The non-judicial collection authority is wholly dependent upon a statute (Section 6321, also enabled by 27 CFR Part 70), which provides for a lien to arise automatically when a taxpayer fails to pay a tax that is demanded via a "Notice and Demand" under Section 6303. If such "demand" is not or cannot be made, then a lien cannot automatically arise, and subsequent collection activity cannot occur. All of the available case law confirms this. In *Linwood Blackstone et al. v. United States of America*, 778 F. Supp. 244 (D. Md. 1991), the court held that:

"The general rule is that no tax lien arises until the IRS makes a demand for payment. *Myrick v. United States* [62-1 USC 9112], 296 F.2d 312 (5th Cir. 1961). Without a valid notice and demand there can be no tax lien; without a tax lien, the IRS cannot levy against the taxpayer's property...this Court concludes, consistent with the views expressed in *Berman, Marvel, and Chila* that the appropriate "sanction" against the IRS for its failure to comply with the [Sec.] 6303 (a) notice and demand requirement is to take away its awesome non judicial collection powers."

IRC Section 6303 is the law that requires a "Notice and Demand" to be issued; however, the IRS does not issue such notices for reasons which are beyond the scope of our discussion here. As is evident from the court case just referenced, it is impossible for the IRS to move forward with the legal action that is required by Section 7403 (entitled "Action to Enforce Lien or to subject property to payment of tax) if they have not issued a Notice and Demand.

In most cases, the Notice of Levy given to a third party falsely states that a Notice and Demand has been issued; but if the IRS fails to issue the required notice, then they cannot obtain the necessary legal sanction through a court of law to enforce the levy.

THE COURT ORDER

Page 57 (16) of the IRM entitled "Legal Reference Guide for Revenue Officers" confirms (on the upper right hand corner of the page) that a court order (i.e. Warrant of Dstraint) is necessary. I say "confirms" because the IRM is merely referring to the established principles of law, since it does not itself constitute the law that requires the Warrant of Dstraint. (See *United States v. O'Dell*, 160 F.2d 304 (6th Cir. 1947) The O'Dell court specifically states that:

"The method of accomplishing a levy on a bank account is the issuing of warrants of dstraint, the making of the bank a party, and the serving with notice of levy, [a] copy of the warrants of dstraint, and [the] notice of lien."

The court emphasized that "Levy is not effected by mere notice".

In the case of *Freeman v. Mayer*, 152 F. Supp. 383 (1957), a U.S. District Court ruled, "A levy for delinquent taxes, pursuant to statute, requires execution of warrant for dstraint..."

Thus, the relevant authorities, including the U.S Supreme Court, make it abundantly clear that a court ordered Warrant of Dstraint is required before property can be confiscated by the IRS for payment of delinquent taxes.

In a decision involving the tax indebtedness of Stephen Equipment Company, Inc. (debtor), 54 BR 626 (D.C. 1985), the court said:

"The role of the district court in issuing an order for the seizure of property in satisfaction of tax indebtedness is substantially similar to the court's role in issuing a criminal search warrant. In either case there must be a sufficient showing of probable cause."

More importantly, the court held that, in order to substantiate such an order, the IRS must present the court with certain validation. The court stated that:

"...to effect a levy on the taxpayer's property [an order] must contain specific facts providing the following information:

An assessment of tax has been made against the taxpayer, including the date on which the assessment was made, the amount of the assessment, and the taxable period for which the assessment was made; notice and demand have been properly made, including the date of such notice and demand and the manner in which notice and demand was made; the taxpayer has neglected or refused to pay said assessment within ten days after notice and demand; ... property subject to seizure and particularly described presently exists at the premises sought to be searched and that said property either belongs to the taxpayer or is property upon which a lien exists for the payment of the taxes; and facts establishing that probable cause exists to believe that the taxpayer is liable for the tax assessed."

In most cases, the IRS cannot seek a court order; nevertheless, the court order is a statutory requirement for the levy because it establishes the validity of the IRS's claim to the third party to whom the levy is presented. These procedures assure the third party that the lien and subsequent levy have been executed in a lawful manner. The court order protects the third party from a liability which may arise under 26 CFR Part 301.6332-1(c), which states in part:

"...Any person who mistakenly surrenders to the United States property or rights to property not properly subject to levy is not relieved from liability to a third party who owns the property..."

Again, one of the purposes of the court order is to prevent overzealous IRS agents from taking a shortcut.

Please be advised that there is on record no court order or declaratory judgment holding that the "Zachary L. McNichol" is a Nominee, Transferee, or Alter Ego of Summerbeam Woodworking, Inc. as is alleged on IRS form 668-A dated January 23, 2014.

More People are insisting that the IRS obey the law. According to IRS Commissioner Margaret Milnor Richardson in a speech before the National Association of Enrolled Agents in Nevada on August 26, 1993, (as of that year) 1 in 5 people had stopped (voluntarily) complying, and the situation was out of control. Due to the economic crash of 2008 and beyond, the ratio is now much higher.

However, effective October 24, 2012 and November 28, 2012, with global Public Notice given via the Internet on December 25, 2012, the IRS, as an affiliate of the foreign-owned United States Treasury, the International Monetary Fund, and the Bank of International Settlements has had its charter canceled and assets seized. A corporation may not operate legally and lawfully without a charter. All contracts end. This was completed using UCC filings that exposed the debt slavery system of banks, corporations disguised as governments and courts. To date NO officer or employee of the IRS will publicly admit to this action. The agents continue to fraudulently and illegally seize property and promote fear.

SUMMARY

The nature of, the confusion surrounding, and the authority of a levy has been examined in the light of its application, the enabling regulations, the pertinent delegation orders, notice and demand as a process leading up to the lien/levy procedure, and it has been shown why the IRS may not obtain the necessary court order without it. A levy cannot be made against a bank account without a court order, which cannot be obtained without the due process requirements of proper notice and hearing on the matter. The Due Process guarantees of the Fourth and Fifth Amendments to the U.S. Constitution are still in force and effect, because they have not been waived.

DEMAND FOR RESTORATION

Wherefore, demand is hereby made upon you to restore all funds which were paid by Coatesville Savings Bank from Summerbeam Woodworking, Inc. to the IRS under color of IRS "Notice of Levy" Form 668-A dated January 23, 2014. Our records indicate the amount in question was \$13,527.67.

RESERVATION OF RIGHTS AND NOTICE OF LIABILITY FOR DAMAGES

Summerbeam Woodworking, Inc. explicitly reserves all their Rights to hold Coatesville Savings Bank, and all employees who were involved in the transaction in question, jointly and severally liable for actual, consequential, and exemplary damages incurred by Summerbeam Woodworking, Inc. as a consequence of this transaction.

NOTICE OF DEADLINE

If the Summerbeam Woodworking, Inc.'s two corporate checking accounts are not restored to full value prior to unlawful confiscation by the IRS, and if formal written notice of same is not received by us, within three (3) business days of the receipt of this NOTICE AND DEMAND, then Summerbeam Woodworking, Inc. officers will have no alternative but to hold Coatesville Savings Bank and the individual employees involved jointly, severally, and personally liable for all actual, consequential, and exemplary damages, which have arisen under 26 CFR Part 301.6332-1 (c) repeated here in part:

"...Any person who mistakenly surrenders to the United States property or rights to property not properly subject to levy is not relieved from liability to a third party who owns the property..."

You have been provided with a readable summary of the law relevant to levies performed under authority of the Internal Revenue Code. In addition to an irrefutable reason for restoring Summerbeam Woodworking Inc.'s accounts to their original active status, it is our sincere hope that this letter will also give you sufficient legal justification to handle IRS Notices of Levy differently in the future.

Your long history of good customer communication and exceptional service is valued and deeply appreciated. It is my hope that this IRS issue will be resolved to the benefit of both our companies.

Most Sincerely,

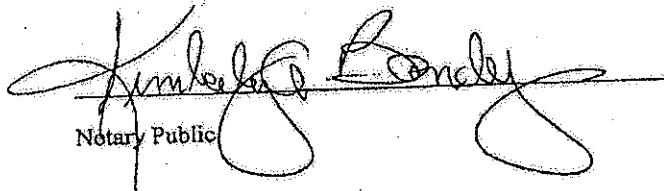
Dorothy A. Recarde
Dorothy A. Recarde
President/Director/Shareholder

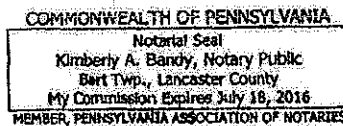
JURAT

COMMONWEALTH OF PENNSYLVANIA)
) SS
COUNTY OF LANCASTER)

Subscribed and sworn to before me, the undersigned Notary Public, on this 6th day of February, 2014, by Dorothy A. Recorde, proved to me on the basis of satisfactory evidence, to be the person whose name is subscribed to the instruments and has acknowledged to me that this person executed the same in its authorized capacity as President and Director of Summerbeam Woodworking, Inc., and by its signature on the instrument, executed the instrument.

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraph is true and correct.


Notary Public



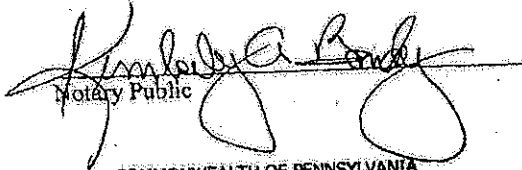
CERTIFICATE OF SERVICE

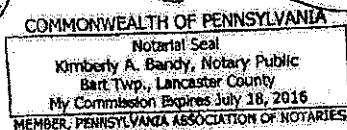
I, Dorothy A. Recarde, do hereby solemnly declare that on February 6, 2014, I did cause to be delivered by Certified Mail a NOTICE AND DEMAND FOR RESTORATION OF ACCOUNTS and a DEMAND FOR VERIFIED ASSESSMENT to the party and location listed below:

To: Ms. Doreen Broaddus, Manager
Coatesville Savings Bank
185 E. Lincoln Highway
Coatesville, PA 19320

Cert. No: 7012 1010 0002 0555 9103

I certify under the penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraphs are true and correct.


Notary Public





Coatesville Savings Bank

185 East Lincoln Highway
P.O. Box 390
Coatesville, Pa 19320

610.384.8282

Rec'd 2/19/14

✓ February 10, 2014

Summerbeam Woodworking, Inc.
Dorothy A. Racarde, President
277 W Shady Rd
Kirkwood PA 17536

Dear Mrs. Racarde,

We are unable to honor your request to restore your accounts to their original active status.

Unless we receive notification from the Internal Revenue Service on your behalf to release those funds that are seized, we will have no choice but to comply with the levy that has been placed on your account by the IRS.

If you have any questions contact the IRS office at 717-207-4346.

Sincerely,

Doreen K. Broaddus
Branch Manager
Coatesville Office

www.coatesvillesavings.com



126 S. 3rd Street
P.O. Box 193
Oxford, Pa 19363
610.932.7756

695 W. Main Street
P.O. Box 95
New Holland, Pa 17557
717.354.4696

1099 Georgetown Road
Christiana, Pa 17509
717.786.6800



- 1) You **did not present evidence of authority** for Zachary L. McNichol, signatory on Form 568-A (ICS) Notice of Levy dated January 23, 2014, by submitting a copy of the Delegation Order duly signed by the Secretary of the Treasury that gave said person, or his superior, the lawful right to institute the Levy on said checking accounts to either the bank or to myself.
- 2) You **did not establish the legal propriety** of said Levy by the submission of a Judge's Writ of Distraint, duly ordered and signed prior to January 23, 2014, that must be attached to the Levy document in order to fulfill due process per *US v O'Dell, 160 F.2d 304 (6th Cir 1947)* to either the bank or to myself.
- 3) You **did not present evidence** that the said Levy was true and accurate by means of a Verified Assessment of Account submitted to me as the principal of my corporation prior to the account seizures January 28, 2014, nor to the bank.
- 4) You **did not honor the 30-day Cease & Desist Order** filed and served February 6, 2014 to the IRS and copied to you by instructing the bank to hold execution action for the term. The funds were taken from the checking accounts February 19, 2014, a violation and dishonor of the duly served opportunity for resolution extending to March 6, 2014.
- 5) You **did commit an indictable felony** identified as "conversion of property" by executing the seizure and transfer of funds without the required due process, as specified above.
- 6) You **uphold Internal Revenue corporate regulations above the Rule of Civil Law**, as evidenced by your actions taken in response to the above matters.

NOTICE AND DEMAND

Notice to Agent is Notice to Principal and Notice to Principal is Notice to Agent

Notification of legal responsibility is "the first essential of due process of law." *Connally v. General Construction Co.*, 269 U.S. 385, 391.

Your silence stands as consent, and tacit approval, for the declarations of facts and conclusions here being established as fact as a law matter and this Affidavit will stand as final judgment in this matter. If no reply is delivered within thirty (30) days, you are agreeing to the foregoing.

If you have true and lawful information that will controvert and overcome this Declaration, please advise me in writing by sworn Declaration Affidavit Form within thirty (30) days from receipt hereof, providing me with your counter Declaration Affidavit and supporting documents, proving with specificity and particularity, point by point, by stating all requisite actual evidentiary fact and all requisite actual Law, and not merely the ultimate facts and law conclusions, assumptions, or presumptions, that this Affidavit by Verified Declaration is substantially and materially false sufficiently for changing materially my declaration.

Demand is hereby made as a remedy in this matter that all funds removed from said accounts be restored within thirty (30) days. Funds removed without my express written authorization as signatory guarantor and given to a collection agency without proper verification is a violation of bank regulations governing account management and is illegal.

Should restoration of funds be made into the checking accounts, the fact of your felony action will be less likely considered for further investigation; however, irreparable harm to our company and its reputation in the industry has been done. There will be consequences.

I, the undersigned, Dorothy A. Recarde, do herewith declare, state and say that I, Dorothy A. Recarde, issue this with sincere intent in truth, that I am competent by stating the matters set forth herein, that the contents are true, correct, complete and certain, admissible as evidence, reasonable, not misleading, and by My best knowledge, by Me, the undersigned.

This document and all others pertaining to this issue may be recorded and thusly may be used at the discretion of its issuer for any and all matters as so allowed under Rule 902 of the Federal Rules of Evidence and others, including, without limitations, the jurisdiction of the Counties of Lancaster and Chester, the Commonwealth of Pennsylvania and the United States of America.

By my hand, this 24th day of February, 2014, Dorothy A. Recarde, President/Director/Shareholder

Signed: Dorothy A. Recarde Without Prejudice, All Rights Reserved

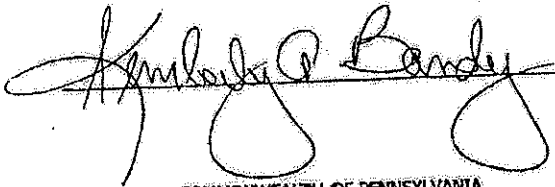
Dorothy A. Recarde c/o Summerbeam Woodworking, Inc.
P.O. Box 134, Kirkwood, Lancaster County, Pennsylvania 17536

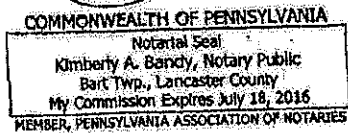
JURAT

COMMONWEALTH OF PENNSYLVANIA)
) SS
COUNTY OF LANCASTER)

Sworn before me, the undersigned Notary Public, on this 24th day of February, 2014, by Dorothy A. Recardo, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the instruments, Affidavit of Verified Declaration and Notice and Demand, and has acknowledged to me that this person executed the same in her authorized capacity as President and Director of Summerbeam Woodworking, Inc., and by her signature on the instruments, executed the instruments.

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraph is true and correct.

 Notary Public



CERTIFICATE OF SERVICE

I, Dorothy A. Recarde, do hereby solemnly declare that on Feb. 24, 2014, I did cause to be delivered by Certified Mail an AFFIDAVIT OF VERIFIED DECLARATION and NOTICE AND DEMAND package to the parties and locations listed below:

To: Fredrich P. Henrich
Coatesville Savings Bank
185 E. Lincoln Highway
Coatesville PA 19320

Cert No: 7012 1010 0002 0555 9127

To: Chester County Sheriff
201 W. Market St., Suite 1201
West Chester PA 19380

Cert No: 7012 1010 0002 0555 9134

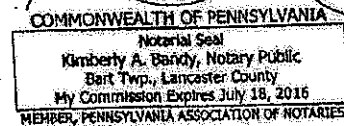
To: Zachary L. McNichol
Internal Revenue Service
1720 Hempstead Road
Lancaster PA 17605

Cert No: 7012 1010 0002 0555 9158

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraphs are true and correct.

Dorothy A. Recarde

Notary Public



COMMONWEALTH OF PENNSYLVANIA)

) ss

COUNTY OF LANCASTER)

AFFIDAVIT

by

VERIFIED DECLARATION

For: Whom it may concern: In the matter of Summerbeam Woodworking Inc., President/Director Dorothy A. Recarde, including any and all derivations and variations in the spelling thereof.

WHEREAS, the public record is the highest evidence form, I, Dorothy A. Recarde, am hereby timely creating public record with this Affidavit by Verified Declaration in the jurisdiction of the Commonwealth of Pennsylvania and the United States of America.

PLAIN STATEMENT OF FACTS

"You" means the individual(s) who authorized by signatory or verbal instruction the honoring of the IRS Levy against corporate checking accounts 0507000564 and 0507000911 on January 28, 2014.

"You" means the individual(s) who executed the Levy and removed funds via electronic transfer or paper form and submitted them to the IRS/U.S. Treasury on February 19, 2014

"You" means the principals of the corporation for Coatesville Savings Bank as fiduciaries.

- 1) You did not verify the authority of Zachary L. McNichol, the signatory on Form 668-A (ICS) Notice of Levy dated January 23, 2014, received by you on or about January 28, 2014, by means of receipt of a copy of the Delegation Order duly signed by the Secretary of the Treasury that gave said person, or his superior, the right to institute the Levy on said checking accounts.
- 2) You did not verify the legal propriety of said Levy by means of receipt of a Judge's Writ of Distrainment, duly ordered and signed prior to January 23, 2014, that must be attached to the Levy document to fulfill proper legal process per *US v O'Dell, 160 F.2d 304 (6th Cir 1947)* and others.
- 3) You did not verify that the said Levy was true and accurate by means of contact with me as the principal of my corporation prior to the account seizures January 28, 2014; a direct contrast to years of previous contacts to verify a smudged or illegible amount or signature on a check or requiring me to present myself in person at a branch to authorize withdrawals from said checking accounts or questioning an unusual debit card transaction on said checking accounts.
- 4) You did not honor the 30-day Cease & Desist Order filed and served February 6, 2014 to the IRS and copied to you. The funds were taken from the checking accounts February 19, 2014, a violation and dishonor of the duly served opportunity for resolution extending to March 6, 2014.
- 5) You did commit an indictable felony identified as "conversion of property" by executing the seizure and transfer of funds without legal due process; despite having been informed of the true and legal aspects of such actions as explained in law by the Notice and Demand for Restoration of Accounts served to you on February 6, received February 7, per certified mail.
- 6) You uphold Internal Revenue corporate regulations above the Rule of Civil Law, as evidenced by your actions taken in response to the above matters.

NOTICE AND DEMAND

Notice to Agent is Notice to Principal and Notice to Principal is Notice to Agent

Notification of legal responsibility is "the first essential of due process of law." *Connally v. General Construction Co.*, 269 U.S. 385, 391.

Your silence stands as consent, and tacit approval, for the declarations of facts and conclusions here being established as fact as a law matter and this Affidavit will stand as final judgment in this matter. If no reply is delivered within thirty (30) days, you are agreeing to the foregoing.

If you have true and lawful information that will controvert and overcome this Declaration, please advise me in writing by sworn Declaration Affidavit Form within thirty (30) days from receipt hereof, providing me with your counter Declaration Affidavit and supporting documents, proving with specificity and particularity, point by point, by stating all requisite actual evidentiary fact and all requisite actual Law, and not merely the ultimate facts and law conclusions, assumptions, or presumptions ("we have no choice"), that this Affidavit by Verified Declaration is substantially and materially false sufficiently for changing materially my declaration.

Demand is hereby made as a remedy in this matter that all funds removed from said accounts be restored within thirty (30) days, in order to re-balance the accounting equation as my deposited monies created an Asset for the bank and a Liability for the bank to honor my withdrawal demands from said accounts via check, draft, or electronic transfer. Funds removed without my express written authorization as signatory guarantor and given to a collection agency without proper verification create a hole in the equation and is illegal in all States.

Should restoration of funds be made into the checking accounts, the fact of your felony action will be less likely considered for further investigation; however, irreparable harm to our company and its reputation in the industry has been done. There will be consequences.

I, the undersigned, Dorothy A. Recarde, do herewith declare, state and say that I, Dorothy A. Recarde, issue this with sincere intent in truth, that I am competent by stating the matters set forth herein, that the contents are true, correct, complete and certain, admissible as evidence, reasonable, not misleading, and by My best knowledge, by Me, the undersigned.

This document and all others pertaining to this issue may be recorded and thusly may be used at the discretion of its issuer for any and all matters as so allowed under Rule 902 of the Federal Rules of Evidence and others, including, without limitations, the Jurisdiction of the Counties of Lancaster and Chester, the Commonwealth of Pennsylvania and the United States of America.

By my hand, this 24th day of February, 2014, Dorothy A. Recarde, President/Director/Shareholder

Signed: Dorothy A. Recarde Without Prejudice, All Rights Reserved

Dorothy A. Recarde c/o Summerbeam Woodworking, Inc.
P.O. Box 134, Kirkwood, Lancaster County, Pennsylvania 17536

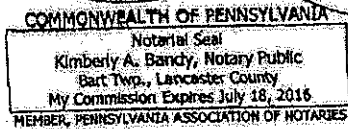
JURAT

COMMONWEALTH OF PENNSYLVANIA)
) SS
COUNTY OF LANCASTER)

Sworn before me, the undersigned Notary Public, on this 24 day of February, 2014, by Dorothy A. Kowale, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the instruments, Affidavit of Verified Declaration and Notice and Demand, and has acknowledged to me that this person executed the same in her authorized capacity as President and Director of Summerbeam Woodworking, Inc., and by her signature on the instruments, executed the instruments.

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraph is true and correct.

Kimberly A. Bandy Notary Public



CERTIFICATE OF SERVICE

I, Dorothy A. Recarde, do hereby solemnly declare that on Feb. 24., 2014, I did cause to be delivered by Certified Mail an AFFIDAVIT OF VERIFIED DECLARATION and NOTICE AND DEMAND package to the parties and locations listed below:

To: Fredrich P. Henrich
Coatesville Savings Bank
185 E. Lincoln Highway
Coatesville PA 19320

Cert No: 7012 1010 0002 0555 9127

To: Chester County Sheriff
201 W. Market St., Suite 1201
West Chester PA 19380

Cert No: 7012 1010 0002 0555 9134

To: Zachary L. McNichol
Internal Revenue Service
1720 Hempstead Road
Lancaster PA 17605

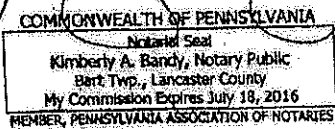
Cert No: 7012 1010 0002 0555 9158

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraphs are true and correct.

Dorothy A. Recarde

Notary Public

Kimberly A. Bandy



2/3

03-Mar-2014 03:01 PM Coatesville savings bank 7177865050

Mar. 3. 2014 2:45PM CS BANK 610-384-0717

No. 4332 P. 2

Form 668-A (ICB)
(Rev. July 2002)Department of the Treasury - Internal Revenue Service
Notice of Levy

DATE: 02/27/2014

TELEPHONE NUMBER

OF IRS OFFICE: (717) 207-4340

REPLY TO: Internal Revenue Service
ZACHARY L. MONICHO
1720 HEMPSTEAD RD
PO BOX 10128
LANCASTER, PA 17608NAME AND ADDRESS OF TAXPAYER:
SUMMERBHAM WOODWORKING INC
PO BOX 184
KIRKWOOD, PA 17536TO: COATESVILLE SAVINGS BANK
188 EAST LINCOLN HIGHWAY
COATESVILLE, PA 19320

IDENTIFYING NUMBER(S): 23-2780915

SUMM

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
941	06/30/2008	\$233.23	\$237.12	\$3.89
941	09/30/2008	\$1,066.61	\$1,066.68	\$19.47
941	12/31/2008	\$1,248.18	\$1,258.61	\$18.76
941	12/31/2010	\$319.41	\$1,180.40	\$340.98
941	03/31/2011	\$3,895.15	\$1,454.35	\$9,840.60
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT.				
				Total Amount Due \$10,221.80

We figured the interest and late payment penalty to 03/28/2014

Although we have told you to pay the amount you owe, it is still not paid. This is your copy of a notice of levy we have sent to collect this unpaid amount. We will send other levies if we don't get enough with this one.

Banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must hold your money for 21 calendar days before sending it to us. They must include the interest you earn during that time. Anyone else we send a levy to must turn over your money, property, credits, etc. that they have (or are already obligated for) when they would have paid you.

If you decide to pay the amount you owe now, please bring a guaranteed payment cash, cashier's check, certified check, or money order to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to United States Treasury. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

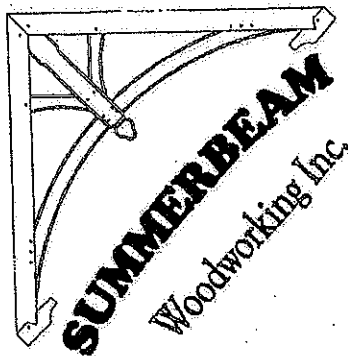
If we have erroneously levied your bank account, we may reimburse you for the fees your bank charged you for handling the levy. You must file a claim with the IRS on Form 8548 within one year after the fees are charged.

If you have any questions, or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time to call.

Signature of Service Representative
/s/ ZACHARY L. MONICHOTitle
REVENUE OFFICER

Form 668-A (ICB) (7-2002)

Part 2 - For Taxpayer



277 West Shady Road
Kirkwood, PA 17536
(717) 529-6063
(717) 529-4015 fax
www.summerbeam.com
mail@summerbeam.com

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Timber Sales •

March 4, 2014

Fredrich Henrich
Coatesville Savings Bank
185 E. Lincoln Highway
Coatesville, PA 19320

RE: Levy

Dear Fred,

I appreciated your call and the time you spent trying to understand what happened to us, due to the fraudulent actions of the now-foreclosed Internal Revenue Service.

According to the served documents of February 6 to Internal Revenue and local IRS office, they still have a few more days to Rebut and to send the legal evidence that they obey their in-house Manual which states very clearly that Liens and Writs must be executed before any Levy action takes place, per contract law.

I am serving Zac again with this same demand to prove the debt and the legality of his actions, since his actions violate Title 15 rules, along with specific items in the Fair Debt Collection Practices Act. If he did not provide your bank with the proper support documents prior to sending Form 668-A, he is guilty of theft, and he set you up, too.

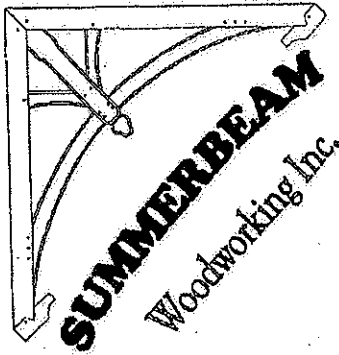
In the meantime, please provide the names and addresses of those individuals who honored and executed the Levy (twice) at the bank, but only in the event that you can't provide the paper evidence that backs up their actions as being authorized and legal.

There are few times in one's life where one would wish to be wrong, and this is it in my life. I want to receive evidence that the IRS operates correctly and legally. I want to receive evidence that my favorite Bank honors civil law and stands up for their family of depositors and customers...but the 30 days is not quite up yet...and I'll have to wait.

Most Sincerely,

Dorothy Recarde, President

ENC: Commercial Affidavit, Demand and Notice



277 West Shady Road
Kirkwood, PA 17536
(717) 529-6063
(717) 529-4015 fax
www.summerbeam.com
mail@summerbeam.com

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Design & Engineering •
Millwork •
Timber Sales •

F A X

To: Fred Henrich

Date: March 6, 2014

Fx: 610-384-0717

1 Page

RE: Levy action

Good morning, Fred

I had a nice 15-minute talk with John, your lawyer, Wednesday afternoon. He explained that "Congress passed a law that allows the IRS to do whatever they want to get money from accounts and that your bank must pay them or else you get punished with a 50% fine on top of the amount of the lien". (6331 code) He did not identify the law or reference any annotated statutes. He did not indicate that he read the legal explanation of an IRS levy and the civil laws behind it that I supplied you. I hope he did.

Since the rebuttal to my Commercial Affidavit is due March 10, I look forward to John's Counter Affidavit and his Point by Point identification of what this "Law" is, the documents that support it, and how it applies to each of the actions taken by the individual(s) that processed the levy.

We concluded our conversation with acknowledgement that "Subject to Levy" is the real matter at hand. It is the basis for the master deception that crushes businesses like ours as we are not subject, in fact.

As I told you the other day, that has been my year-long effort to find out from the IRS. To date, no response has been received from the IRS and their Rebuttal is also due on the 10th. We'll see what they say then, and I'll let you know.

Thanks,


Doti Recarde

COMMONWEALTH OF PENNSYLVANIA)

) ss

COUNTY OF LANCASTER)

COMMERCIAL AFFIDAVIT

by

VERIFIED DECLARATION

For: Whom it may concern: In the matter of Summerbeam Woodworking Inc., President/Director Dorothy A. Recarde, including any and all derivations and variations in the spelling thereof.

WHEREAS, the public record is the highest evidence form, I, Dorothy A. Recarde, am hereby timely creating public record with this Affidavit by Verified Declaration in the jurisdiction of the Counties of Lancaster and Chester, the Commonwealth of Pennsylvania and the United States of America.

PLAIN STATEMENT OF FACTS

"Ypu" means the Internal Revenue Service "employee" #08-57282 and immediate superior.

The checking accounts involved in this matter are Corporate Checking 0507000564 and 0507000911 held in/by Coatesville Savings Bank, 185 E. Lincoln Hwy., Coatesville, County of Chester, Pennsylvania.

- 1) You failed to sign your name on the Form 668-A dated February 27, 2014 and sent to the bank on March 3, 2014 in order to execute a second levy action on said bank accounts.
- 2) You failed to obey the Internal Revenue Manual, Page 57 (16), that confirms civil law wherein a Warrant or Writ of Distrant is necessary to due process before a Levy can be executed.
- 3) You failed to establish the legal propriety of said Levy by the submission of a Judge's Writ of Distrant, duly ordered and signed prior to January 23, 2014, that must be attached to the Levy document in order to fulfill due process per *US v O'Dell*, 160 F.2d 304 (6th Cir 1947) to either the bank or to myself.
- 4) You failed to submit a Verified Assessment of Account to me as the principal of my company prior to the account seizures of March 3, 2014, for debt verification as I demanded.
- 5) You failed to file a Tax lien against my company prior to sending Form 668-A to the bank January 28, 2014, a violation of due process.
- 6) You failed to obey the 30-day Cease & Desist Order filed and served February 6, 2014 to the IRS and you by instructing the bank to hold execution action for the 30-day term. The funds were taken from the checking accounts March 3, 2014, a second violation and dishonor of the duly served opportunity for resolution extending to March 6, 2014.
- 7) You did commit a second indictable felony identified as "conversion of property" by executing the seizure and transfer of funds without the required due process, as specified above.
- 8) You stand personally liable for your actions taken in this matter of unsubstantiated claim of debt, disobedience to contract law, and transfer of funds seized illegally from said bank accounts.

DEMAND AND NOTICE

Notice to Agent is Notice to Principal and Notice to Principal is Notice to Agent

Notification of legal responsibility is "the first essential of due process of law." *Connally v. General Construction Co.*, 269 U.S. 385, 391.

Your silence stands as consent, and tacit approval, for the declarations of facts and conclusions here being established as fact as a law matter and this Commercial Affidavit will stand as final judgment in this matter. If no reply is delivered by March 15, 2014, you are agreeing to the foregoing.

If you have true and lawful information that will rebut my Declaration, please advise me in writing by sworn counter Declaration Affidavit Form, and supporting documents, proving with specificity and particularity, point by point, by stating all requisite actual evidentiary fact and all requisite actual Law. Documents applicable to this matter are a copy of: IRS corporate charter filed after 11/28/2012, the Verified Assessment, the filed Tax Lien and Writ of Distrainment both dated prior to January 23, 2014, and the Delegation Order duly signed that grants your authority to act.

DEMAND is hereby made as a Remedy in this matter that compensation for damages be made by you through restitution of the amount seized from my accounts, and reimbursement for loss of revenue and reputation, both commercially and personally.

NOTICE is hereby given that a Commercial Lien will be filed against you and your estate assets should remedy not be made, or above legal evidence not be submitted under oath and penalty of perjury, for financial damages incurred by my corporation and person. Said Lien will be filed at the Chester County Courthouse on or about March 20, 2014, unless an Extension of Time to Rebut, duly signed, is received prior to March 18, 2014.

I, the undersigned, Dorothy A. Recarde, do herewith declare, state and say that I, Dorothy A. Recarde, issue this with sincere intent in truth, that I am competent by stating the matters set forth herein, that the contents are true, correct, complete and certain, admissible as evidence, reasonable, not misleading, and by My best knowledge, by Me, the undersigned.

This document and all others pertaining to this issue may be recorded and thusly may be used at the discretion of its issuer for any and all matters as so allowed under Rule 902 of the Federal Rules of Evidence and others, including, without limitations, the jurisdiction of the Counties of Lancaster and Chester, the Commonwealth of Pennsylvania and the United States of America.

By my hand, this 6th day of March, 2014, Dorothy A. Recarde, President/Director/Shareholder

Signed: Dorothy Recarde Without Prejudice, All Rights Reserved

Dorothy A. Recarde c/o Summerbeam Woodworking, Inc.
P.O. Box 134, Kirkwood, Lancaster County, Pennsylvania 17536

ACKNOWLEDGEMENT

COMMONWEALTH OF PENNSYLVANIA)

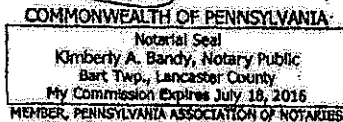
) SS

COUNTY OF LANCASTER)

Sworn before me, the undersigned Notary Public, on this 6 day of March, 2014, by Samtha A. Becard, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the instruments, Commercial Affidavit of Verified Declaration and Demand and Notice, and has acknowledged to me that this person executed the same in her authorized capacity as President and Director of Summerbeam Woodworking, Inc., and by her signature on the instruments, executed the instruments.

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraph is true and correct.

Kimberly A. Bandy Notary Public



COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Kimberly A. Bandy, Notary Public
Bart Twp., Lancaster County
My Commission Expires July 18, 2016
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

COMMONWEALTH OF PENNSYLVANIA)

COMMERCIAL AFFIDAVIT

) ss

by

COUNTY OF LANCASTER)

VERIFIED DECLARATION

For: Whom It may concern at Coatesville Savings Bank, 185 E. Lincoln Highway, Coatesville, PA:
In the matter of Summerbeam Woodworking Inc., President/Director Dorothy A. Recarde, including any
and all derivations and variations in the spelling thereof.

WHEREAS, the public record is the highest evidence form, I, Dorothy A. Recarde, am hereby timely
creating public record with this Commercial Affidavit by Verified Declaration in the jurisdiction of the
Commonwealth of Pennsylvania and the United States of America.

PLAIN STATEMENT OF FACTS

"You" means the individual(s) who authorized by signatory or verbal instruction the honoring of the IRS
Levy against corporate checking accounts 0507000564 and 0507000911 on March 3, 2014.

"You" means the individual(s) who executed the Levy and removed funds via electronic transfer or
paper form and submitted them to the alleged IRS/U.S. Treasury on March 3, 2014

"You" means the principals of the corporation for Coatesville Savings Bank as liable fiduciaries.

- 1) You did not verify the authority of Zachary L. McNichol and executed the Levy Form 668-A dated February 27, 2014 and sent to you March 3, 2014 without any signature on said form.
- 2) You did not verify the legal propriety of said Levy by means of receipt of a Judge's Writ of Distraint, duly ordered and signed prior to January 23, 2014, that must be attached to the Levy document to fulfill proper legal process per *US v O'Dell, 160 F.2d 304 (6th Cir 1947)* and others.
- 3) You did not verify that a Tax Lien exists on file at the Lancaster County Prothonotary office as a matter of public record. No tax lien against Summerbeam Woodworking or Dorothy A. Recarde appeared on file after searching the records on March 3, 2014. A tax Levy cannot lawfully or legally proceed without a Tax Lien filed and the resultant Writ document per said court case.
- 4) You did not verify that the said Levy was true and accurate by means of contact with me as the principal of my corporation prior to the account seizures of January 28, 2014.
- 5) You did not honor the 30-day Cease & Desist Order filed and served February 6, 2014 to the IRS and copied to you. Funds were taken from the checking accounts on March 3, 2014, a second violation and dishonor of the duly served opportunity for resolution extending to March 6, 2014.
- 6) You did commit a second indictable felony identified as "conversion of property" by executing the seizure and transfer of funds without legal due process; despite having been informed of the true and legal aspects of such actions as explained in law by the Notice and Demand for Restoration of Accounts served to you on February 6, received February 7, per certified mail.
- 7) You uphold Internal Revenue corporate regulations above the Rule of Civil Law, as evidenced by your actions taken in response to the above matters.

**DEMAND FOR RESTORATION OF FUNDS
NOTICE OF INTENT TO FILE COMMERCIAL LIEN**

Notice to Agent is Notice to Principal and Notice to Principal is Notice to Agent

Notification of legal responsibility is "the first essential of due process of law." *Connally v. General Construction Co.*, 269 U.S. 385, 391.

Your silence stands as consent, and tacit approval, for the declarations of facts and conclusions here being established as fact as a law matter and this Commercial Affidavit will stand as final judgment in this matter. If no reply as specified in the following paragraph is received by March 10, 2014, you are agreeing to the foregoing.

If you have true and lawful information that will rebut my declarations, provide me with your sworn counter Declaration Affidavit and supporting legal documents, proving with specificity and particularity, point by point, by stating all requisite actual evidentiary fact and all requisite actual Law, Documents applicable to this matter are a copy of the filed Tax Lien, Writ of Execution dated prior to January 23, 2014, and the Delegation Order the bank has received, in order for me to correct my declarations.

DEMAND is hereby made as a Remedy in this matter that all funds removed from said accounts be restored by March 10, 2014, with any future illegal levy action ceased by all bank employees.

NOTICE is hereby given that a Commercial Lien will be filed against you and your estate assets should remedy not be made, or above legal evidence not be submitted under oath and penalty of perjury, for financial damages incurred by my corporation and person as well as for your criminal actions. Said Lien will be filed at the Chester County Courthouse on or about March 14, 2014, unless an Extension of Time to Rebut, duly signed, is received prior to March 10, 2014.

I, the undersigned, Dorothy A. Recarde, do herewith declare, state and say that I, Dorothy A. Recarde, issue this with sincere intent in truth, that I am competent by stating the matters set forth herein, that the contents are true, correct, complete and certain, admissible as evidence, reasonable, not misleading, and by My best knowledge, by Me, the undersigned.

This document and all others pertaining to this issue may be recorded and thusly may be used at the discretion of its issuer for any and all matters as so allowed under Rule 902 of the Federal Rules of Evidence and others, including, without limitations, the jurisdiction of the Counties of Lancaster and Chester, the Commonwealth of Pennsylvania and the United States of America.

By my hand, this 4th day of March, 2014, Dorothy A. Recarde, President/Director/Shareholder

Signed: Dorothy A. Recarde Without Prejudice, All Rights Reserved

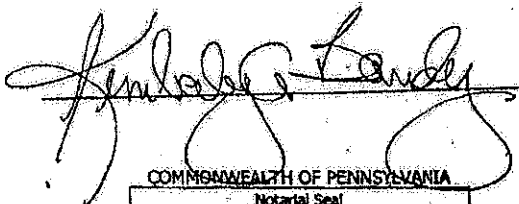
Dorothy A. Recarde c/o Summerbeam Woodworking, Inc.
P.O. Box 134, Kirkwood, Lancaster County, Pennsylvania 17536

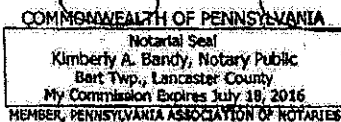
JURAT

COMMONWEALTH OF PENNSYLVANIA)
) SS
COUNTY OF LANCASTER)

Sworn before me, the undersigned Notary Public, on this 4 day of March, 2014, by Dorothy A. Records, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the Instruments, Commercial Affidavit of Verified Declaration and Demand for Restoration of Funds, Notice of Intent to File Commercial Lien, and has acknowledged to me that this person executed the same in her authorized capacity as President and Director of Summerbeam Woodworking, Inc., and by her signature on the instruments, executed the instruments.

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraph is true and correct.

 Notary Public



COMMONWEALTH OF PENNSYLVANIA)
)SS
COUNTY OF LANCASTER)

CERTIFICATE OF SERVICE

I, Dorothy A. Recarde, do hereby solemnly declare that on march 4, 2014, I did cause to be delivered by Certified Mail a COMMERCIAL AFFIDAVIT OF VERIFIED DECLARATION and DEMAND AND NOTICE package to the parties and locations listed below:

To: Fredrich P. Henrich
Coatesville Savings Bank
185 E. Lincoln Highway
Coatesville PA 19320

Cert No: 7012 1010 0002 0555 9165

To: Chester County Sheriff
ATTN: Sgt. Clemens
201 W. Market St., Suite 1201
West Chester PA 19380

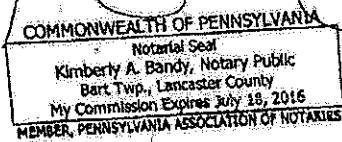
Cert No: 7012 1010 0002 0555 9172

I certify under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing paragraphs are true and correct.

Dorothy A. Recarde

Notary Public

Kimberly A. Bandy



SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>Print your name and address on the reverse so that we can return the card to you.</p> <p>Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>Commissioner - IRS, AGENT 1111 Constitution Ave NW Wash, DC 20224</p>	<p>A. Signature: <i>[Signature]</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name): <i>[Signature]</i> C. Date of Delivery: <i>2/13/14</i></p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>3. Service Type: <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
2. Article Number: 7013 1040 0000 4824 1789 (Transfer from service label)	2. Article Number: 7013 1040 0000 4824 1789 (Transfer from service label)
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040	PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>Print your name and address on the reverse so that we can return the card to you.</p> <p>Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>ZACHARY L. McNICOL IRS 1720 HEMPSTEAD RD LANCASTER PA 17605</p>	<p>A. Signature: <i>[Signature]</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name): <i>[Signature]</i> C. Date of Delivery: <i>2/13/14</i></p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>3. Service Type: <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
2. Article Number: 7013 1040 0000 4824 1819 (Transfer from service label)	2. Article Number: 7013 1040 0000 4824 1819 (Transfer from service label)
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040	PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>Print your name and address on the reverse so that we can return the card to you.</p> <p>Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>DAGO BELTO GONZALEZ INTERNAL REVENUE SERV PHILA. PA 19255</p>	<p>A. Signature: <i>[Signature]</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name): <i>[Signature]</i> C. Date of Delivery: <i>2/13/14</i></p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>3. Service Type: <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
2. Article Number: 7013 1040 0000 4824 1796 (Transfer from service label)	2. Article Number: 7013 1040 0000 4824 1796 (Transfer from service label)
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040	PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>Print your name and address on the reverse so that we can return the card to you.</p> <p>Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>DOREEN BRODOWSKI, MGR CORTESVILLE SAVINGS BANK 185 E. LINCOLN AVE. CORTESVILLE, PA 19320</p>	<p>A. Signature: <i>[Signature]</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name): <i>[Signature]</i> C. Date of Delivery: <i>2/13/14</i></p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>3. Service Type: <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
2. Article Number: 7012 1040 0000 0555 9103 (Transfer from service label)	2. Article Number: 7012 1040 0000 0555 9103 (Transfer from service label)
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040	PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040

FIRST NOTICE and DEMAND

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>Print your name and address on the reverse so that we can return the card to you.</p> <p>Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>KAREN ESPOSITO, Mgr INTERNAL REVENUE SERVICE PO BOX 69 MEMPHIS TN 38101</p>	<p>A. Signature: <i>[Signature]</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name): <i>[Signature]</i> C. Date of Delivery: <i>2/11/2014</i></p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>3. Service Type: <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
2. Article Number: 7013 1040 0000 4824 1802 (Transfer from service label)	2. Article Number: 7013 1040 0000 4824 1802 (Transfer from service label)
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040	PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>Print your name and address on the reverse so that we can return the card to you.</p> <p>Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>Asst Atty General PA Office 2 AG 5th and 6th St Harrisburg PA 17120</p>	<p>A. Signature: <i>[Signature]</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name): <i>[Signature]</i> C. Date of Delivery: <i>2/11/2014</i></p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>3. Service Type: <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
2. Article Number: 7013 1040 0000 4824 1826 (Transfer from service label)	2. Article Number: 7013 1040 0000 4824 1826 (Transfer from service label)
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040	PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040

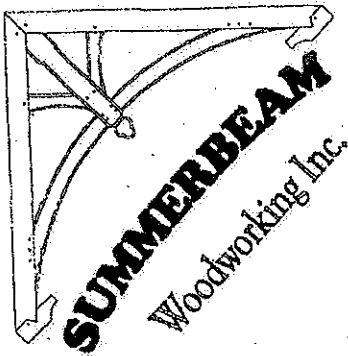
SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>Print your name and address on the reverse so that we can return the card to you.</p> <p>Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>Stuart F. Delery, Asst AG Office of Atty General 950 PENN AVE NW WASH DC 20530</p>	<p>A. Signature: <i>[Signature]</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name): <i>[Signature]</i> C. Date of Delivery: <i>2/12/2014</i></p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>3. Service Type: <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
2. Article Number: 7012 1040 0000 0555 9097 (Transfer from service label)	2. Article Number: 7012 1040 0000 0555 9097 (Transfer from service label)
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040	PS Form 3811, February 2004 Domestic Return Receipt 102595-02-00-1040

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY		RECEIVER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>1. Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>2. Print your name and address on the reverse so that we can return the card to you.</p> <p>3. Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>Zachary L. McNichol IRS 1720 Hempstead Rd. Lancaster PA 17605</p>		<p>A. Signature</p> <p><i>[Signature]</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name)</p> <p><i>[Signature]</i> <input type="checkbox"/> Addressee</p> <p>C. Date of Delivery</p> <p>2-25-14</p> <p>D. Is delivery address different from item 1? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p> <p>PO Box 10128 LANCASTER PA 17605</p> <p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> G.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		<p>1. Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>2. Print your name and address on the reverse so that we can return the card to you.</p> <p>3. Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>Frederick P. Henrich Cotterville Savings Bank 185 E. Lincoln Highway Cotterville PA 19320</p>		<p>A. Signature</p> <p><i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name)</p> <p>A. Maxwell <input type="checkbox"/> Addressee</p> <p>C. Date of Delivery</p> <p>2-25</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p> <p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> G.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
Article Number (Transfer from service label)		7012 1010 0002 0555 9258		Article Number (Transfer from service label)		7012 1010 0002 0555 9257	
PS Form 3811, February 2004		Domestic Return Receipt		PS Form 3811, February 2004		Domestic Return Receipt	

SECOND NOTICE AND DEMAND

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY		RECEIVER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>1. Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>2. Print your name and address on the reverse so that we can return the card to you.</p> <p>3. Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>Zachary L. McNichol IRS 1720 Hempstead Rd. Lanc. PA 17605</p>		<p>A. Signature</p> <p><i>[Signature]</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name)</p> <p><i>[Signature]</i> <input type="checkbox"/> Addressee</p> <p>C. Date of Delivery</p> <p>3/1/14</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p> <p>PO Box 10128 LANCASTER PA 17605</p> <p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> G.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		<p>1. Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>2. Print your name and address on the reverse so that we can return the card to you.</p> <p>3. Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>Frederick Henrich C.S. Bank 185 E. Lincoln Hwy Cotterville PA 19320</p>		<p>A. Signature</p> <p><i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name)</p> <p>Andrew Maxwell <input type="checkbox"/> Addressee</p> <p>C. Date of Delivery</p> <p>3-1</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p> <p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> G.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
Article Number (Transfer from service label)		7012 1010 0002 0555 9226		Article Number (Transfer from service label)		7012 1010 0002 0555 9214	
PS Form 3811, February 2004		Domestic Return Receipt		PS Form 3811, February 2004		Domestic Return Receipt	

THIRD NOTICE AND DEMAND



277 West Shady Road
Kirkwood, PA 17536
(717) 529-6063
(717) 529-4015 fax

Custom Timber Frame
Homes •
Barns •
Additions •
Design & Engineering •
Millwork •
Timber Sales •

TO: Prothonotary – Chester County
West Chester, PA

Date: March 31, 2014

FROM: Dorothy A. Recarde

RE: Public Notice Filing

This is to confirm that I, Dorothy A. Recarde, as President of this corporation do hereby file a Commercial Lien/Mechanic's Lien as a Pro Se claimant.

I can be reached by mail at the above address or by telephone at 717-529-6063 during regular business hours.

Respectfully,


Dorothy A. Recarde, Owner/President

2014 MAR 31 AM 11:45
OFFICE OF THE
PROTHONOTARY
CHESTER, PA